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## ABSTRACT OF THE DISCLOSURE

The present invention provides a napkin assembly for a dispenser. The napkin assembly may include a first napkin sheet further including a plurality of napkins and a second napkin sheet further including a plurality of napkins. Each napkin of both sheets having a basis weight from about 20 gsm to about 40 gsm may be connected to an adjacent napkin in series by a plurality of tabs. The second napkin sheet may be positioned proximate to the first napkin sheet in an offset relation and the first and second napkin sheets may be formed into a nested configuration for dispensing.